General Assembly

Distr.: General
6 February 2006

Sixtieth session
Agenda item 121

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/60/561)*]

60/234. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 59/264 A of 23 December 2004 and 59/264 B of 22 June 2005,

Having considered the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2004,[1] the note by the Secretary-General transmitting to the General Assembly the letter dated 1 July 2005 from the Chairman of the Board of Auditors transmitting the report of the Board on implementation of its recommendations relating to the biennium 2002–2003,[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

Recognizing the difficult conditions under which the Office of the United Nations High Commissioner for Refugees does its work,

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors regarding the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2004;[1]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[4]

3. *Also endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[3] subject to the provisions of the present resolution;

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[1] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5E* (A/60/5/Add.5).

[2] A/60/113.

[3] A/60/387.

[4] See *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5E* (A/60/5/Add.5), chap. II.

4. *Takes note* of paragraph 18 of the report of the Advisory Committee on Administrative and Budgetary Questions, and invites the Advisory Committee, in its future consideration of the report on the implementation of the recommendations of the Board of Auditors, to provide further advice on this proposal;

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Recognizes* the efforts of the United Nations High Commissioner for Refugees in implementing the recommendations of the Board of Auditors, and requests the High Commissioner to intensify his efforts to continue to implement the recommendations of the Board and to report regularly to the relevant governing bodies on progress made in this regard;

7. *Notes* the concerns of the Board of Auditors about the general financial situation of the Office of the United Nations High Commissioner for Refugees, including the further depletion of the reserves of the Office, and encourages Member States to respond in a timely manner to the appeal of the Office for resources;

8. *Recalls* paragraph 7 of its resolution 58/249 A of 23 December 2003, by which the General Assembly requested the Secretary-General to report to it on the full extent of unfunded staff termination and post-service liabilities in the United Nations and its funds and programmes and to propose measures that would ensure progress towards fully funding such liabilities;

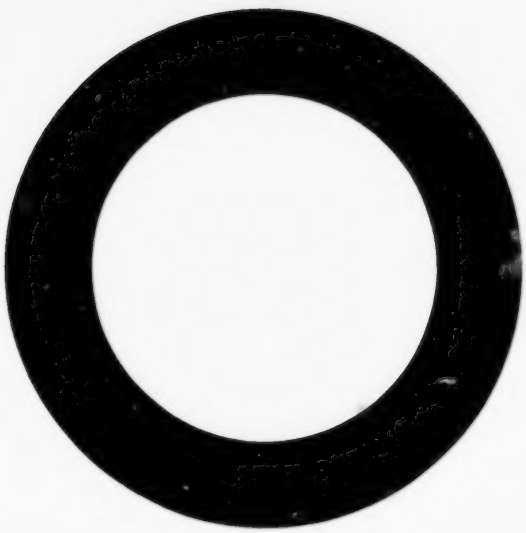
9. *Takes note* of the note by the Secretary-General transmitting to the General Assembly the letter dated 1 July 2005 from the Chairman of the Board of Auditors transmitting the report of the Board on implementation of its recommendations relating to the biennium 2002-2003;[2]

10. *Requests* the Secretary-General, in accordance with paragraph 6 of its resolution 59/264 A, to take the necessary measures to ensure that the editing and translation of the reports of the Board of Auditors are completed in a manner that would ensure that they are submitted to the General Assembly in accordance with the six-week rule and thereby enable Member States to have adequate time to consider the large volume of reports prior to the sixty-first session of the General Assembly;

11. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to include in future reports on the implementation of the recommendations of the Board of Auditors information on the setting of time frames, the identification of office holders and priorities for the implementation of the recommendations of the Board;

12. *Emphasizes* that the implementation of the recommendations of the Board of Auditors is essential to ensuring efficient operations and effective internal controls, and decides to monitor closely these efforts.

69th plenary meeting
23 December 2005



General Assembly

Distr.: General
8 February 2006

Sixtieth session
Agenda item 122

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/60/609)*]

60/235. Report of the Office of Internal Oversight Services on the inspection of programme and administrative management of the subregional offices of the Economic Commission for Africa

The General Assembly,

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999 and 59/272 of 23 December 2004,

Having considered the report of the Office of Internal Oversight Services on the inspection of programme and administrative management of the subregional offices of the Economic Commission for Africa,[1]

1. *Recalls* its resolution 59/287 of 13 April 2005 and its decision that the development of Africa shall be among the priorities of the Organization for the biennium 2006–2007;

2. *Recalls also* its resolutions 57/2 of 16 September 2002 and 57/7 of 4 November 2002, and stresses the important role played by the Economic Commission for Africa in coordinating the activities of the United Nations system at the regional level in support of the New Partnership for Africa's Development;[2]

3. *Takes note* of the report of the Office of Internal Oversight Services on the inspection of programme and administrative management of the subregional offices of the Economic Commission for Africa,[1] and welcomes the initial steps that the Commission has taken to implement the recommendations of the Office;

4. *Urges* the full and expeditious implementation of the recommendations of the Office of Internal Oversight Services, and requests the Secretary-General to support the efforts of the Economic Commission for Africa and its subregional offices to implement the recommendations of the Office;

5. *Also urges*, in particular, the appropriate integration of the subregional offices into the strategy for the Economic Commission for Africa to ensure

[1] A/60/120.

[2] A/57/304, annex.

increased coordination and the most effective management of resources and implementation of mandates;

6. *Requests* the Secretary-General to ensure that the information and communications technology capacity and strategy of the Economic Commission for Africa and its subregional offices are fully integrated with the information and communications technology strategy of the Organization and that it is used to its full capacity to disseminate information by electronic means;

7. *Also requests* the Secretary-General to intensify his efforts to fill vacancies in the subregional offices, inter alia, by recruiting staff with the appropriate operational skills and expertise that match the development priorities of the respective subregions;

8. *Takes note with concern* of the finding that the subregional offices of the Economic Commission for Africa have a restricted ability to act as the operational arm of the Commission throughout the countries of their respective subregions owing to the lack of adequate resources for core functions, the insufficient level of guidance and support from the headquarters of the Commission and the lack of a clear understanding as to the role of the subregional offices;

9. *Stresses* the important contribution that the Economic Commission for Africa and its subregional offices are making towards supporting the efforts of the regional economic communities of Africa to implement the priorities and objectives of the New Partnership for Africa's Development, and recognizes the need to strengthen the subregional offices;

10. *Requests* the Secretary-General to develop separate subprogrammes for the subregional offices of the Economic Commission for Africa;

11. *Also requests* the Secretary-General to enhance interaction between the regional advisers and subregional offices of the Economic Commission for Africa to ensure a closer link with subregional needs;

12. *Further requests* the Secretary-General to submit to the General Assembly at its sixty-first session a comprehensive plan of action to strengthen the subregional offices, based on the recommendations of the Office of Internal Oversight Services, with timelines and clear lines of managerial accountability and, in the context of the plan of action, to ensure that adequate resources are provided to the Economic Commission for Africa and its subregional offices to continue their support for the New Partnership for Africa's Development and the regional economic communities for Africa, as well as to ensure the full implementation of the recommendations of the Office of Internal Oversight Services.

69th plenary meeting
23 December 2005